I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: 5/27/08 Signature

(Olufunke Tandoh)

MAY 3 0 200

Docket No.: SMCY-P01-101 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

DeFranks et al.

Application No.: 10/661,363

Filed: September 12, 2003

For: METHODS FOR MANUFACTURING COIL

SPRINGS

Confirmation No.: 6758

Art Unit: 3725

Examiner: Dmitry Suhol

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 27, 2007, please amend the above-identified U.S. patent application as set forth below. The enclosed petition for a two-month extension of time extends the deadline for responding to May 27, 2008.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 12 of this paper.

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